



**DEPARTMENT OF PERSONNEL**

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**MEMO PERD #33/97**  
**November 20, 1997**

**MEMORANDUM**

TO: All Payroll and Personnel Representatives

FROM: *Sharon P. Murphy*  
Sharon P. Murphy, Director  
Department of Personnel

SUBJECT: 1) YEAR-END INSTRUCTIONS FOR CHANGES TO EMPLOYEE'S  
YEAR-TO-DATE GROSS PAY;

2) DISTRIBUTION OF 1997 W-2's;

3) 1998 LEAVE ACCRUAL RATES;

4) PROCEDURE FOR PAYMENT OF ANNUAL LEAVE AT  
YEAR-END; AND

5) REPORTING OF REGULAR HOURS WORKED ON LAST  
REPORT PERIOD OF THE YEAR

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1) Year-end Instructions for Changes to Employee's Year-To-Date Gross Pay

In preparation for the distribution of 1997 W-2's, we are requiring any adjustments to an employee's year-to-date gross for calendar year 1997 be submitted to Central Payroll **no later than noon on December 31**. Any adjustments you are currently aware of should be submitted to Central Payroll by noon, December 15, 1997. Typical adjustments would include an employee cash repayment due to an overpayment, checks to be cancelled, checks to be cancelled and reissued, and any distributed checks that will not be released to the employee by December 31, 1997.

2) Distribution of 1997 W-2's

Central Payroll will distribute the W-2's with pay period 15 checks dated January 23, 1998. In the event the employee has terminated, the W-2 will be sent to the last check distribution point used prior to termination. It is the agency's responsibility to forward the W-2 to terminated employees.

Requests for duplicate W-2's will be processed within ten (10) working days from the receipt of the written request in Central Payroll.

3) 1998 Leave Accrual Rates

The 1998 leave accrual rates will be based on 261 business days and are as follows:

	PER HOUR	BI-WEEKLY ACCRUAL RATE (80 HOURS)
Sick Leave	.05747125	4.59770
Annual Leave (1-9 years service)	.05747125	4.59770
Annual Leave (10-14 years service)	.06896550	5.51724
Annual Leave (15+ years service)	.08045975	6.43678

4) Procedure for Payment of Annual Leave at Year-end

State law (NRS 284.350) limits employees from carrying forward more than 240 hours of annual leave from one calendar year to the next. This statute allows payment for hours in excess of 240 under the following conditions:

- A. The employee requests annual leave on or before October 15th;
- B. The request for annual leave is denied in writing for any reason;
- C. The employee has final authority to approve the use of his own accrued leave and did not receive payment for any unused annual leave in excess of 240 hours during the immediately preceding calendar year;
- D. The payment of hours in excess of 240 must be made not later than January 31.

A Time Adjustment Sheet (TJ) must be submitted by noon on Tuesday, January 12, 1998, to pay the employee according to NRS 284.350.

Prepare the TJ for each employee as follows:

- A. Enter the employee's social security number and check digit ID.
- B. Enter the employee's last name and initials.
- C. Enter an effective date of 12/31/97 and a miscellaneous code of PDAL.
- D. Calculate the number of hours to be paid on the attached worksheet and enter that amount in the adjusted hours.

Attach the completed copy of the worksheet to the TJ and submit both for pay period 15 which will be the check dated January 23, 1998.

It is the agency's responsibility to ensure that **all annual leave used through December 31 is reported during pay period 15's processing**. If not, the employee may have an improper beginning annual leave balance for calendar year 1998. (This would occur if the employee forfeited annual leave in pay period 15 that is reported after pay period 15's processing for annual leave taken prior to 01/01/98.)

5) Reporting of Regular Hours Worked on the Last Report Period of the Year

It is no longer a requirement to report all regular hours worked in addition to leave taken for the period that spans the calendar year for employees coded "N" or "V" (non-standard or innovative workweek) in F-9 on the NPD-35. In the absence of reporting all regular hours worked, the payroll system will assume the employee works a standard workweek and will calculate the year beginning balance for leave accordingly.

If you have employees who work a non-standard or innovative workweek and you are concerned that in the absence of this procedure the employees may forfeit annual leave, please continue to report all their regular hours worked in addition to leave taken for report period 15. With the exception of these few employees, please note that the removal of this procedure will not affect the employee's leave balances.

Thank you for your cooperation. Please contact Central Payroll at 687-4218 with any questions you may have.

**WORKSHEET FOR CALCULATING PAYMENT  
OF FORFEITED ANNUAL LEAVE  
NRS 284.350**

Employee Name: \_\_\_\_\_

Employee SS#: \_\_\_\_\_

Budget Account: \_\_\_\_\_

Annual Leave Balance as of 12/26/97, RP14 \_\_\_\_\_

Plus:

- Annual Leave Accrual for 12/27, 12/28, 12/29  
and/or 12/30 \_\_\_\_\_

Less:

- Amount of Annual Leave Used on 12/27, 12/29,  
12/30 and/or 12/31 ( \_\_\_\_\_ )
- Maximum Number of Carry-Over Hours ( \_\_\_\_\_ 240.00 )

Total Maximum hours to be paid: \_\_\_\_\_

Employee requested \_\_\_\_\_ hours of annual leave. Payment will be based on forfeited or requested hours, whichever is less, of \_\_\_\_\_ (hours) at a rate of \$ \_\_\_\_\_ (employees hourly rate on the employee/employer compensation schedule) to equal \$ \_\_\_\_\_ due to the employee.

\_\_\_\_\_  
Prepared by

\_\_\_\_\_  
Date

Notes: